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*Attorney for Defendants, Claude Jean-Marie and UMS Fast Refund Corp.*

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

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UNITED STATES OF AMERICA,

Plaintiff,

v.

CLAUDE JEAN-MARIE and  
UMS FAST REFUND CORP.

Defendants.

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Case No. 2:22-CV-02300-JXN-MAH

Hon. Julien Xavier Neals, U.S.D.J.

Hon. Michael A. Hammer, U.S.M.J.

**ANSWER TO COMPLAINT AND  
SEPARATE DEFENSES**

Defendants, CLAUDE JEAN-MARIE and UMS FAST REFUND CORP., by way of  
Answer to Complaint and Separate Defenses, hereby aver as follows:

**INTRODUCTION**

This civil action was commenced by the United States to preclude Defendants from engaging in their professional activities of tax preparation for the public and to compel Defendants to disgorge various sums of money that they never received. In support of its requests, the United States alleges that Defendants made false and fraudulent claims on various income tax returns prepared for some of its customers during the relevant time period. Defendants deny the allegations and aver that they engaged in no intentional wrongdoing or received no benefits from the alleged activities.

**ANSWER TO ALLEGATIONS COMMON TO ALL COUNTS**

1. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

2. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

3. Defendant **admits** these allegations about his residence.

4. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

5. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

6. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

7. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

8. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

9. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

10. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

11. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

12. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

13. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

14. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

15. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

16. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

17. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

18. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

19. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

20. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

21. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

22. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

23. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

24. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

25. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

26. Defendants **deny knowledge as to the truth or falsity** of these allegations and leave Plaintiff to their proofs.

27. Defendants **deny** these allegations of intentional harm.

28. Defendants **deny** these allegations of intentional harm.

29. Defendants **deny** these allegations of intentional harm.

30. Defendants **deny** these allegations of intentional harm.

#### **ANSWER TO COUNT I**

31. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

32. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

33. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

34. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

#### **ANSWER TO COUNT II**

35. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

36. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

37. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

38. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

39. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

40. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

### **ANSWER TO COUNT III**

46. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

47. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

48. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

49. Defendants **make no response** to these allegations as they constitute legal conclusions, arguments, or interpretation of laws to which no response is required.

**WHEREFORE**, Defendants request an Order Dismissing the Complaint with Prejudice and Granting them Counsel Fees and Costs.

### **SEPARATE DEFENSES**

1. Plaintiff's claims are barred due to the existing contracts between Defendants and its customers.

2. Plaintiff's claims are barred based on Defendant's professional duty.

3. Defendants relied upon information provided by third parties.

4. Defendant merely recorded information and had no personal knowledge.

5. Defendants exercised their due diligence.

6. Defendant gained no financial benefits from the alleged conduct.
7. Defendants made honest mistakes, consistent with the general error rate for tax preparers in this area.
8. Defendants' conduct was neither negligent nor intentional.
9. Defendants reserve the right to amend this Pleading by asserting additional defenses which discovery reveals to be appropriate.

**DEMAND FOR SPECIFICATION OF MONEY DAMAGES**

We hereby demand that you serve upon us your written specification of money damages claimed.

**DEMAND FOR DOCUMENTS REFERENCED IN THE COMPLAINT**

We hereby demand that you serve upon us all documents referenced or alluded to in the Complaint, including, without limitation, all documents previously seized and removed from Defendants' place of business.

**DEMAND FOR JURY TRIAL**

Defendants demand a jury trial on all issues.

**DESIGNATION OF TRIAL COUNSEL**

Landry Belizaire, Esq. is hereby designated as trial counsel for Defendants. Emmanuel Coffy, Esq. is designated as second-chair for any trial.

**BELIZAIRE & ASSOCIATES P.A.**  
*Attorney for Defendants Claude Jean-Marie  
and UMS Fast Refund Corp.*

*Sl Landry Bélizaire*

Landry Belizaire, Esquire

Dated: December 5, 2022